

Exhibit C



June 10, 2014

Mr. Thomas Stokes
JLT Towner
(via e-mail)

RE: O'Sullivan Insurance Group – Investment Activities

Dear Mr. Stokes:

O'Sullivan Insurance Group (OIG) has a number of business investment opportunities they would like to pursue as a means to return maximum value to the shareholders of OIG. These investments all support the advancement of the various business interests of the parties involved, and from our perspective, are sound investments that will produce strong returns for the company. As part of this structure/strategy, we are proposing the creation of an investment holding company (to be named) to hold the various business interests of OIG into the future.

The investments we are proposing are as follows:

1. Purchase of Manhattan Tool Repair, Inc.

Manhattan Tool Repair is a business specializing in the renting of medium and small sized construction equipment. The company has an assessed value of \$500,000 and has strategic value towards the advancement of the various construction operations OIG insures. The structure of the proposed deal is as follows:

- 100 % stock purchase from existing owner
- Owner retains management responsibility, salary and performance incentives
- \$150,000 due at closing
- \$300,000 promissory note
- Performance based options of \$100,000 for both 2014 and 2015

2. Acquisition of Options to Purchase Advanced Contracting Solutions, LLC

Advanced Contracting Solutions, LLC (ACS) is a construction company working on large construction projects in the New York metropolitan area. The company performs various services include foundations, concrete, masonry and labor. The company is currently owned by 3 LLCs and OIG would like to purchase options to purchase this quickly growing and profitable construction operation. The company is currently valued at \$1,500,000 and OIG has the opportunity to acquire options to lock in the value of this company in today's construction market. The structure of the proposed deal is as follows:

- \$500,000 to purchase options to buy 100% equity of company
- \$500,000 progress payment in 2015
- \$500,000 final payment in 2016



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3. Acquisition (or Loan to Support the Purchase) of 633 3rd Avenue New York, NY 10017

OIG would like to invest (or lend) the funds necessary to support the purchase of a 19,500 square foot office suite in New York, NY. At closing, OIG will lock into a long-term lease with their client, Navillus Contracting, Inc, collecting rent that will either support the acquisition or pay down the loan. The structure of the deal is as follows:

- Property to be owned by "633 Owners LLC", which is owned similar to OIG's ownership structure.
- Costs of Acquisition is as follows:
 - \$12.0M - Cost of Property
 - \$0.5M - Closing Costs
 - \$1.0M - Construction Fit Out
 - \$13.5M - TOTAL COST
- Proposed Financing Structure:
 - \$2.0M - Down Payment (already placed)
 - \$9.4M - Financed
 - ***\$2.1M - Proposed Captive Loan***

Please let us know if there is additional information needed to gain approval to move forward with this strategy. We look forward to your feedback and appreciate your attention to this important initiative as these opportunities are time sensitive.

Regards,

Joseph T. Charczenko, Jr.